

North Dakota Office of State Tax Commissioner
Motor Vehicle Fuel Tax Claim For Refund

2006

Report For Period Ending - Month _____ Day _____ Year _____

Social Security Number or FEIN

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If your form does not have a label affixed to it, enter your identification number and your name and address in the appropriate spaces.

Name
Address
City, State and Zip Code

**Please Read
Instructions Before
Completing Form**

When To File Claim

A claim for a refund of **motor vehicle fuel (gasoline/gasohol)** taxes of \$5.00 or more may be filed by persons using the fuel in nonlicensed equipment for an industrial purpose. A claim covering tax on motor vehicle fuel purchased during calendar year 2006, may be filed at the following times:

- Any time between January 1, 2007 and June 30, 2007.**
- Any time during the year the fuel was purchased when the refundable taxes reach \$400 or more.

If option "c" or option "d" applies, please check the applicable box.

- ☐ c. Any time during the year the fuel was purchased if the person has gone out of business.
- ☐ d. Any time during the year the fuel was purchased if the person will not be making additional purchases subject to a tax refund.

Note - The claim for a refund of taxes paid on gasoline/gasohol purchased in 2006 must be filed no later than June 30, 2007.

Claimants Declaration of Eligibility:

The claimant is engaged in an industrial endeavor and is entitled to a motor vehicle fuel tax refund.
This declaration is verified by the claimant's signature affixed to this claim.

Refund Calculations (Attach original invoices or a certified history)		Office Use	Round Gallons To Nearest Gallon
1. Enter total gallons of gasoline/gasohol purchased		R	.0
2. Enter the total gallons from Line 1 used in licensed vehicles.....		V	.0
3. Subtract Line 2 from Line 1		W	.0
4. Compute tax of \$.23 times Line 3		3	\$
5. Enter the mandatory deduction of \$.015 times the gallons on Line 3		4	\$
6. Refund payable: Subtract Line 5 from Line 4.....		Y	\$

I declare, under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this claim, including any accompanying attachments, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete claim.

_____ Signature of Claimant (Mandatory)	_____ Date	_____ Claimant Telephone Number
_____ Signature of Preparer other than Claimant	_____ Date	

Privacy Act Information - The disclosure of the social security number is a mandatory requirement within the meaning of section 7 of the Federal privacy act of 1974 and the basis for the requirement is the Tax Commissioner's authority under North Dakota Century Code § 57-43.1-30. The social security number is utilized to facilitate computer processing of returns.

**Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0599**

Do Not Write In This Space

Screen _____
Date _____
Update _____
Date _____
WorkS _____
Date _____

Instructions

Form:

If the name and address imprinted on the form is incorrect, make the appropriate corrections. If the social security or federal employer identification number is incorrect, enter the correct number in the space provided for that number. If your form does not have a name and address imprinted on it, enter your social security or federal employer identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. Fuel dealers are prohibited by law from preparing refund claims for consumers.

“Industrial Purpose” Defined:

“Industrial purpose” means: a) manufacturing, warehousing, or loading dock operation; b) Construction; c) Sand and gravel processing; d) Well drilling, well testing, or well servicing; e) Maintenance of business premises, golf courses or cemeteries; f) A commercial or contract painting operation; g) Electrical services; h) A refrigeration unit on a truck; i) A power-take-off unit; and j) Other similar business activity. Fuel used for an industrial purpose includes fuel used in a vehicle, engine, or machine, movable or immovable, operated in whole or in part by internal combustion. It does not include heating fuel, fuel used for an agricultural purpose, fuel used for a railroad purpose, or fuel used to operate a licensed motor vehicle.

“Licensed Motor Vehicle” Defined:

“Licensed motor vehicle” means any motor vehicle licensed for operation upon public roads or highway, but does not include a vehicle with a permanently mounted manure spreader or stack moving unit.

Original Invoices or Sales Tickets:

Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller’s name and address;
- The date the fuel was purchased;
- The type of product;
- The number of gallons of motor vehicle fuel purchased;
- The state tax as a separate item or a statement that the state tax is included in the price; and
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

The invoices or sales tickets must be ORIGINALS; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized, as follows:

- In groups by seller of the fuel;
- In sequential order by document number within each “seller” group.
- With detailed and summarized gallonage totals attached to each group.

Certified Histories – In lieu of Original Invoices:

A claimant may submit certified histories detailing the required information. Certified histories must be prepared by the seller of the fuel. The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer; that original documentation is available for audit purposes; and, if the state tax is not listed as a separate item, that the tax was included in the price.

Mandatory Deductions from Tax Refunds:

The law requires that \$.015 per gallon be deducted from the tax refund for the following funds:

- \$.01 per gallon – Township Highway Aid Fund.
- \$.005 per gallon – Agricultural Products Utilization Commission.

Audits:

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner.

Instructions for Lines 1 – 6:

Line 1: Enter the total gallons of gasoline/gasohol purchased during calendar year 2006. (Do not include service station purchases of fuel pumped into licensed vehicles, do not include diesel fuel or propane purchases, and do not include E85 purchases made before 05-01-06.)

Line 2: Enter the number of gallons reported on line 1 that were used in licensed vehicles.

Line 3: Subtract line 2 from line 1 to compute the net gallons on which the refund is based.

Line 4: Compute the tax paid on the net gallons subject to refund. Multiply \$.23 times the gallons on line 3.

Line 5: To compute the mandatory deductions, multiply \$.015 times the gallons on line 3.

Line 6: Subtract line 5 from line 4 for your total refund.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-3126.